



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA, 95814

PO BOX 942879, SACRAMENTO, CA 94279-0081

916-322-2270 • FAX 916-324-3984

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First District, San Francisco

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Third District, Long Beach

JOHN CHIANG
Fourth District, Los Angeles

STEVE WESTLY
State Controller, Sacramento

RAMON J. HIRSIG
Executive Director

**STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
JUNE 7-8, 2005
NOTICE AND AGENDA**

Tuesday, June 7, 2005

Agenda items occur sequentially. When circumstances warrant, the Chair may modify the order of the items on the agenda.

BOARD MEETING* (convenes at 9:30 a.m.)

ORAL HEARINGS

A. HOMEOWNER AND RENTER PROPERTY TAX ASSISTANCE HEARINGS

(Contribution Disclosure forms required pursuant to Govt. Code § 15626)

A1 John Applewhite, 283611

For Claimant: John Applewhite, Taxpayer
Donna Blakley, Representative
Robert Sutton, Witness

For Franchise Tax Board: Jean Cramer, Tax Counsel

A2 Martha Albright, 284013

For Claimant: Martha Albright, Taxpayer
For Franchise Tax Board: Suzanne Small, Tax Counsel

B. CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARINGS

(Contribution Disclosure forms required pursuant to Govt. Code § 15626)

~~B1a Billy W. and Gayle H. Blanks, 268581~~

~~B1b BG Star Productions, Inc., 268579~~

~~For Appellant: Charles H. Rosenblatt, CPA
Yunna Barats, CPA
Michael Crum, Financial Planner
For Franchise Tax Board: Renel Sapiandante, Tax Counsel~~

- ~~B2 Frances Micelli, 260703~~
~~For Appellant: Burke W. Willsey, Attorney~~
~~For Franchise Tax Board: Mark McEvilly, Tax Counsel~~
- B3 Richard and Susan Eberhardt, 258769
For Claimant: John Arend, Enrolled Agent
For Franchise Tax Board: Suzanne Small, Tax Counsel
- B4 Andrew Kawecki, 283454
For Appellant: Andrew Kawecki, Taxpayer
For Franchise Tax Board: Jean Cramer, Tax Counsel
- B5 Patricia M. Codd, 225252
For Appellant: Patricia Codd, Taxpayer
Robert Lee Daily, Representative
For Franchise Tax Board: Mark McEvilly, Tax Counsel

BOARD MEETING* (convenes at 1:00 p.m.)**ORAL HEARINGS****C. SALES AND USE TAX APPEALS HEARINGS**

(Contribution Disclosure forms required pursuant to Govt. Code § 15626)

- C1 Philip Werbin and Leonard Werbin, 185789
For Petitioner: Philip Werbin, Taxpayer
Ira Frankel, Accountant
For Department: Kevin Hanks, Hearing Representative
- C2 Liquid Partyworks, Inc., 207939
For Petitioner: Thomas Binns, Representative
For Department: Kevin Hanks, Hearing Representative
- C3 Cosmos Medical Technology, Inc., 198974
For Petitioner: John Clark, Taxpayer
Stuart M. Hurwitz, Attorney
For Department: Susan Wengel, Tax Counsel
- C4 Steven David Dunn, 217943
For Petitioner: Michael Khoo, Enrolled Agent
For Department: Kevin Hanks, Hearing Representative
- C5 The Dong-Huong Group, 215321
For Petitioner: Michael Lee, Accountant
For Department: Kevin Hanks, Hearing Representative

C6 Action Boats, Inc., 241957
 For Petitioner: Janet Pass, Attorney
 For Department: Stephen Smith, Tax Counsel

G. TAX PROGRAM NONAPPEARANCE MATTERS – CONSENT

(Contribution Disclosure forms not required pursuant to Govt. Code § 15626)

G1 Legal Appeals MattersMr. Levine

- Petition for Rehearing
 1. Ayesh H. Ayesh, 235815
- Hearing Notice Sent – No Response
 - ~~2. Geoffrey Dennis Garofolo, 244316~~
 3. BH Cars, Inc., 183962
 4. Girma Adugna, 213314
- Hearing Notice Sent – Appearance Waived
 5. Stuart Neil Silver, 254342, 254343
 Phyllis L. Silver, 254340, 254341

G2 Franchise and Income Tax Matters Mr. Schreiter

- Decisions
 1. Narendra K. Mistry, 286422
 2. Martin C. and Roxanne Wright, 269301

G3 Homeowner and Renter Property Tax Assistance Matters Mr. Schreiter

- Decisions
 1. Mehri Mahmoudi Jebeli, 288490
 2. Emily Leyva, 288940
 3. Jewell G. Scott, 284175
 4. Ofelia F. Vallejo, 295182
 5. Boris Zhukovskiy, 282680

G4 Sales and Use Taxes Matters Mr. Buntjer

- Redeterminations
 1. Candle Corporation, 119103
 2. Hollywood Entertainment Corporation, 259341
 3. Merdad Houriani, 249371
- ~~Denials of Claims for Refund~~
 - ~~4. Praxair, Inc., 306183~~
 - ~~5. Reebok International Ltd., 303707~~
- ~~Denial of Relief of Penalty~~
 - ~~6. MGE UPS Systems, Inc., 306082~~

G5 Sales and Use Taxes Matters – Credits, Cancellations, and Refunds..... Mr. Buntjer

- Credit and Cancellation
 1. Valley Automation Resources, Inc., 305730
- Refunds
 2. Discus Dental, Inc., 304310
 3. Square D Company, 250574
 4. C-Cor.Net Corporation, 214906
 - ~~5. Praxair, Inc., 220277~~
 - ~~6. Reebok International Ltd., 303704~~
 7. Taylor Made Golf Company, Inc., 265167
 8. Agere Systems, Inc., 222073
 9. Scaled Composites, LLC, 261316
 10. Ameron, Inc., 287646
 11. Bombardier Capital, Inc., 117127
 12. Bank of America Technology and Operations, Inc., 208316
 13. Athome.Net, 244255
 14. Balboa Thrift & Loan Association, 300604
 15. Nuvelt Credit Corporation, 300576
 16. McCoy Workplace Solutions LP, 265254
 17. Transouth Financial Corporation, 297575
 18. Transouth Financial Corporation, 300620

G6 Special Taxes Matters

THERE ARE NO ITEMS FOR THIS MATTER

G7 Special Taxes Matters – Credits, Cancellations, and Refunds..... Mr. Gau

- Refund
 1. Otay Landfill, Inc., 282226

G8 Property Tax Matters

THERE ARE NO ITEMS FOR THIS MATTER

G9 Cigarette License Fee Matters

THERE ARE NO ITEMS FOR THIS MATTER

H. TAX PROGRAM NONAPPEARANCE MATTERS – ADJUDICATORY

(Contribution Disclosure forms required pursuant to Govt. Code § 15626)

H1 Legal Appeals Matters

THERE ARE NO ITEMS FOR THIS MATTER

H2 Franchise and Income Tax Matters

THERE ARE NO ITEMS FOR THIS MATTER

H3 Homeowner and Renter Property Tax Assistance Matters
THERE ARE NO ITEMS FOR THIS MATTER

H4 Sales and Use Taxes Matters
THERE ARE NO ITEMS FOR THIS MATTER

**H5 Sales and Use Taxes Matters – Credits, Cancellations,
and Refunds**
THERE ARE NO ITEMS FOR THIS MATTER

H6 Special Taxes Matters
THERE ARE NO ITEMS FOR THIS MATTER

H7 Special Taxes Matters – Credits, Cancellations, and Refunds
THERE ARE NO ITEMS FOR THIS MATTER

H8 Property Tax Matters
THERE ARE NO ITEMS FOR THIS MATTER

H9 Cigarette License Fee Matters
THERE ARE NO ITEMS FOR THIS MATTER

I. TAX PROGRAM NONAPPEARANCE MATTERS
(Contribution Disclosure forms not required pursuant to Govt. Code § 15626)

I1 Property Taxes Matters
THERE ARE NO ITEMS FOR THIS MATTER

I2 Offers-in-Compromise Recommendations
THERE ARE NO ITEMS FOR THIS MATTER

CHIEF COUNSEL MATTERS

J. Rulemaking
THERE ARE NO ITEMS FOR THIS MATTER

K. Business Taxes
THERE ARE NO ITEMS FOR THIS MATTER

L. Property Tax
THERE ARE NO ITEMS FOR THIS MATTER

M. Other Chief Counsel Matters
THERE ARE NO ITEMS FOR THIS MATTER

ADMINISTRATIVE SESSION**N. Consent Agenda**

THERE ARE NO ITEMS FOR THIS MATTER

O. Board Committee Report

THERE ARE NO ITEMS FOR THIS MATTER

P. Other Administrative Matters

THERE ARE NO ITEMS FOR THIS MATTER

ANNOUNCEMENT OF CLOSED SESSION..... Mr. Evans**Q. Closed Session**

Q1 Pending litigation: *Auerbach v. Assessment Appeals Bd. No. 1; Northern Trust Bank of California*, Second Appellate District, Division One, Case No. B173649 (Govt. Code § 11126(e)).

Q2 Discussion and action on personnel matters (Govt. Code § 11126(a))

OPEN SESSION**ADJOURN**

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If you would like specific information regarding items on this Notice and Agenda, please telephone (916) 322-2270 or e-mail: MeetingInfo@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

Gary Evans, Acting Chief
Board Proceedings Division

* Public comment on any agenda item, other than a Closed Session item or an item which has already been considered by a Board Committee, will be accepted at that meeting.

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ORAL HEARINGS

C. SALES AND USE TAX APPEALS HEARINGS

(Contribution Disclosure forms required pursuant to Govt. Code § 15626)

- C1 Inter Export Trading Corporation, 149794
For Petitioner: Robert J. Curtis, Attorney
Stuart Featherstone, Taxpayer
For Department: Susan Wengel, Tax Counsel
- C2a Kevin Michael Mehegan and Lorraine Mehegan (deceased), 249876
C2b Kevin Michael Mehegan, 249874
For Petitioner: Kevin Mehegan, Taxpayer
For Department: Kevin Hanks, Hearing Representative
- C3 Jahangir Toughian and Leon Leontin Salajan, 219434
For Petitioner: Walter Babiuk, CPA
Leon Salajan, Taxpayer
Jahangir Toughian, Taxpayer
For Department: Stephen Smith, Tax Counsel
- C4 M.D. Hydraulics, Inc., 249461
For Petitioner: Michael Nicholas, Taxpayer
George Bill, Witness
Jeff Rose, CPA
For Department: Kevin Hanks, Hearing Representative

- C5 So Cal Ship Services, 219710
For Petitioner: Marc Paul Jacobs, Attorney
For Department: Stephen Smith, Tax Counsel
- C6 Stanley Gene Lorentzen, 89000966070, 89000966080
For Petitioner: Stanley G. "Randy" Lorentzen, Taxpayer
For Department: Susan Wengel, Tax Counsel
- C7a Andrew Levine, 245070
For Petitioner: Andrew Levine, Taxpayer
Ronald Jason Palmieri, Attorney
- C7b Philip Colavito
For Petitioner: Philip Colavito, Taxpayer
Carol Newman, Attorney
For Department: Susan Wengel, Tax Counsel
- C8 Tha Chan Yin, 224879
For Petitioner: Tha Yin, Taxpayer
For Department: Kevin Hanks, Hearing Representative
- C9 Craig Fleming Wendell and Colleen Sue Wendell, 252309
For Petitioner: Craig Wendell, Taxpayer
For Department: Stephen Smith, Tax Counsel
- C10 TM America, LLC, 220124
For Petitioner: Tony Miano, Taxpayer
Joseph Broyles, Attorney
For Department: Kevin Hanks, Hearing Representative
- C11 Joe Singh Sandhu, 186293, 169564
For Petitioner: Joe Sandhu, Taxpayer
For Department: Kevin Hanks, Hearing Representative

D. SPECIAL TAXES APPEALS HEARINGS

(Contribution Disclosure forms required pursuant to Govt. Code § 15626)

- D1 John Tirta, 160738
For Petitioner: John Tirta, Taxpayer
For Department: Stephen Smith, Tax Counsel

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